



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 27, 2009

Via U.S. mail

Mr. Peter Lindhout
Chairman of the Board and President
Westmont Resources, Inc.
1621 Freeway Drive, Suite 209
Mount Vernon, WA 98273

**Re: Westmont Resources, Inc.
Preliminary Information Statement on Schedule 14C,
Amendment No. 1
Filed February 4, 2009
File No. 000-52398**

Dear Mr. Lindhout:

This is to confirm that on February 9, 2009, we informed you that we had no further comments on the above-referenced filing.

Please contact Norman Gholson at (202) 551-3237 or, in his absence, Michael Karney at (202) 551-3847 with any questions.

Sincerely,

H. Roger Schwall
Assistant Director

cc: N. Gholson